# NHS Pension Scheme

# 2024/25 Type 2 Medical Practitioner Self-Assessment Form guidance notes

These guidance notes relate to the self-assessment form that all Type 2 medical practitioners must complete and submit to Primary Care Support England (PCSE) for work in England, or their Local Health Board (LHB) for work in Wales, by 28 February 2026.

If you only worked in England, the self-assessment form mustbe submitted to PCSE by 28 February 2026.

Forms should be submitted via <https://pcse.england.nhs.uk/contact-us>

If you only worked in Wales, the self-assessment form must be submitted to the LHB by 28 February 2026.

If you worked in both England and Wales, you must complete two self-assessment forms and submit one to PCSE and one to the LHB. Your tiered employee contribution rate is based on your combined GP income in both countries.

Read the section of the form marked ‘Declaration’ carefully before you submit it. Always retain a copy for your records.

The NHS Business Service Authority/NHS Pensions, PCSE or the LHB cannot complete the form on your behalf.

This form serves the following purposes:

* ensures the correct tiered rate contributions have been applied to your salaried GP earnings.
* ensures that the amount you are due to pay for your tiered rate and any added years/additional pension contributions has been identified and shortfalls or refunds can then be dealt with by you and your employers.
* ensures that PCSE have the correct information about your total pensionable earnings so they can ensure the correct amount is paid over by your employers to them.

A Type 2 medical practitioner is:

* a salaried GP employed by a GP practice, alternative provider of medical services (APMS) contractor or by an LHB
* a long-term fee based/self-employed GP who works for a GP practice, APMS contractor, or LHB
* a GP who works solely on a self-employed basis for an Out of Hours provider that is an NHS Pension Scheme employing authority, or on a self-employed basis for an NHS Trust/foundation trust that provides Out of Hours (OOHs) services

## Setting the correct tiered employee contribution rate

Information about NHS Pension Scheme tiered employee contribution rates is available in the GP Pension Guide located on our website at: [www.nhsbsa.nhs.uk/member-hub/information-practitioners-and-non-gp-providers](http://www.nhsbsa.nhs.uk/member-hub/information-practitioners-and-non-gp-providers).

As you were a member of the 2015 Scheme in 2024/25 (1 April 2024 to 31 March 2025) your tiered contribution rate is based on your annualised 2024/25 GP pensionable income.

The GP Member Pension Guide explains how annualisation works. Use the annualising calculator, which is also located on our website at: [www.nhsbsa.nhs.uk/member-hub/information-practitioners-and-non-gp-providers](http://www.nhsbsa.nhs.uk/member-hub/information-practitioners-and-non-gp-providers).

## The rules

The basic rules are outlined below. The GP Member Pension Guide provides more detailed information:

* if you had any Type 2 medical practitioner NHS Pension Scheme membership from the year 1 April 2024 to 31 March 2025 you must, under statutory legislation, complete the form. If you worked in both England and Wales, you must complete two forms
* you are legally required to pay the same rate of tiered contributions in respect of all your GP pensionable posts. You must proactively liaise with all relevant NHS organisations you worked for to ensure you paid the correct tiered contributions in all posts
* if you owe arrears of contributions in respect of a salaried GP post these are collected via the practice, even if you may have left
* failure to comply with the NHS Pension Scheme Regulations may result in your pensionable pay being provisionally set to zero for the relevant period
* if you had more than one Type 2 post in 2024/25 you must include all posts on the form and send a copy to each relevant PCSE/LHB
* if you were also a Type 1 practitioner (GP provider) in 2024/25 you must also complete a GP Provider Certificate of Pensionable Profits
* if you also worked as a freelance GP locum in 2024/25 and chose to pension that work, you must also complete locum forms A and B within 10 weeks of the work being completed
* if you were on paid maternity, paternity, adoption, or sick leave during 2024/25, any pay received is pensionable, therefore you remain an NHS Pension Scheme member. If your salary is reduced (such as half pay) the tiered contribution rate is based on your actual pensionable pay including any reduced pensionable pay.

For example, your unreduced annual pay was £70,000.00 and you started sickness absence leave on 1 April 2024. You are paid in full for 6 months (dependent on your employer’s policy). After 6 months your pay drops to half pay on 1 October 2024 for another 6 months. When your 2024/25 Type 2 medical practitioner self assessment form of tiered contributions is submitted to determine the correct tier rate for 2024/25, the tier rate is based on the actual pensionable pay you received during the scheme year of £52,500.00 (£35,000.00 + £17,500.00) and therefore the tiered contribution rate for 2024/25 would be 10.7%. Prior to the amendment, the tiered contribution rate would be based on £70,000.00 and would be 12.5%. Your pension benefits are still calculated based on £70,000.00 (referred to as ‘deemed pay)’. Your practice should have advised PCSE/LHB if you had been on maternity, paternity, adoption or sick leave.

NHS Pension Regulations regarding how contributions are paid whilst on maternity, paternity, adoption, or sick leave were amended in March 2025. The amendments are retrospective from 1 October 2022. Therefore, if you received reduced pay for any period between 1 October 2022 and 31 March 2024 which results in a lower tiered contribution rate (as described above) you may wish to submit a revised Type 2 self-assessment form to claim back any over-deducted contributions.

**Unpaid leave**

Certain types of leave are unpaid and therefore do not naturally attract pension contributions and subsequently no pension benefits. This is because a percentage contribution of no pay is zero. However, the NHS Pension Scheme regulations currently provide a limited number of scenarios where members can continue to contribute and build up pension benefits, even when they are not receiving pay.

The following types of unpaid leave provide for the option to continue to accrue pension benefits:

* adoption leave
* carers' leave
* maternity leave
* neonatal care leave
* parental bereavement leave
* parental leave
* paternity leave
* shared parental leave

Parental bereavement leave was added 6 April 2020, carers' leave was added on 1 April 2024, and neonatal care leave is included from 6 April 2025. Unpaid leave due to illness or injury is not eligible for pension accrual.

The member will continue to pay contributions at the same level as they were paid directly before they went on to zero pay.

If in 2024/25 you were a GP registrar or formally employed by an Integrated Care Board (ICB) under a contract of employment, you were classed as an officer in NHS Pension Scheme terms. Your employer is responsible for collecting the contributions and updating your Scheme membership record. Therefore, your contributions and salary for officer work must not be declared on the self-assessment form

## Completing the tabs

Refer to the following notes when completing the self-assessment form.

## Personal details tab

### Box A

Enter your full name, your current address and your work email address. If your surname changed during 2024/25, please provide your previous surname.

### Box B

Enter your NHS Pension Scheme membership number. This was previously known as your ‘SD’ number and is 8 digits long.

### Box C

Enter your National Insurance number and GMC number.

### Box D

Enter the relevant host employing authority (EA) code for the local PCSE team/LHB you worked for in 2024/25. If you do not know the EA code, you can look it up on our website at: [www.nhsbsa.nhs.uk/member-hub/information-practitioners-and-non-gp-providers](http://www.nhsbsa.nhs.uk/member-hub/information-practitioners-and-non-gp-providers). Follow the link at the bottom of the page to ‘Further Information’ and then ‘Employing Authority Codes’.

If you worked for more than one organisation (for example, a GP practice and an OOHs provider) and your contributions were paid at the wrong rate, you must liaise with each contractor to pay the correct rate.

### Box E

List the names, addresses and ODS codes of the practices, ICBs, LHBs or OOHs providers who you worked for directly in scheme year 2024/25.

### Box F

Authorised leave includes maternity, paternity, adoption, carers, neonatal, parental, adoption, parental bereavement, paternity or sick leave.

Select either ‘Yes’ or ‘No’ from the dropdown box. If you have selected Yes, complete the Authorised Leave tab. Enter the annual pay/income you would have earned if you had not had the authorised leave. If your salary is reduced (such as half pay) the tiered rate is based on your actual pensionable pay.

You will pay contributions on the pay you actually receive at the appropriate tier rate as described in ‘The rules’ section of this guidance. You will be deemed to have earned at the same rate during the period of leave.

The practice will continue to pay employer contributions on employer pay (actual plus deemed pay). That is, the pay you would have received if you had not been on the authorised leave.

You may need to ask the practice for a copy of the Maternity Breakdown form showing the employer contributions paid to PCSE/LHB during any maternity leave.

### Box G

Select either ‘Yes’ or ‘No’ from the dropdown box. If you have selected Yes, please complete box H.

### Box H

Please state the relevant added years percentage.

**2024-2025 Pay details tab**

### Step 1

Select the correct tiered contribution rate from the dropdown box. The tier is based on your annualised Scheme GP income.

### Step 2

In boxes 1 to 5 enter all the pay/income you have received for each employment

In boxes 2a to 4a enter the employee contributions paid from each stream of income, taken from your payslips as deducted by your employer via their payroll system for each of the separate periods.

In box 5a enter the employee contributions paid for your freelance GP locum posts.

Box 5a lets the GP see at a glance whether they have under or over paid contributions for their locum work (and need to make either a shortfall payment to NHS England or expect a refund).

In box 2c enter the employee contributions already collected by PCSE/LHB from your employer. If you are a Medical Practitioner in Wales, you can request this information from your employer. If you are a Medical Practitioner in England, you can find this information within PCSE Online. Completion of boxes marked ‘c’ are not mandatory. Box 6 will self-populate based on the pay details in boxes 1 to 5.

Box 2b to 6b will self-populate the amount of Scheme contributions under or overpaid during 2024/25 for your own personal contributions. Any shortfall should be repaid to the relevant employer, and any overpayment should be claimed back from the relevant employer.

Box 6c will self-populate with the total contributions that PCSE/LHB have collected on your behalf from your employers.

### Step 3

In box 7 please enter the total amount of additional pension contributions due to be during 1 April 2024 to 31 March 2025.

Any NHS money purchase additional voluntary contributions (MPAVCs) paid to Prudential, Standard Life or Utmost Life and Pensions (formerly Equitable Life), must not be included in box 7. This is because the NHS MPAVC scheme is a separate pension scheme, and the contributions are paid directly to the provider who will invest them on your behalf.

Contributions you paid to any independent pension provisions must not be included in box 7 because they are not part of the NHS Pension Scheme (for example, contributions freestanding AVCs).

Box 8 will self-populate with the total amount of added years pension contributions due to be paid during 1 April 2024 to 31 March 2025 based on your total income for the period at box 6 and the percentage in box H in the Personal Details tab.

Then in box 8a input the amount collected at source by your employers via your payslips for the period.

Box 8b will self-populate the amount of added years contributions under or overpaid during 2024/25. Any shortfall after accounting for Type 1, Solo or Locum pensionable income should be repaid to the relevant employer and any overpayment should be claimed back from the relevant employer.

Box 8c show the amount that PCSE have collected directly from your employer for your added years contributions for that period. You may need to request that information from your employer.

## Authorised Leave tab

Only complete this tab if, as a salaried GP, your contract of employment entitled you to paid authorised leave (for example, maternity, paternity, adoption, carers, neonatal, parental, adoption, parental bereavement, paternity or sick leave).

### Step 1

In boxes 1 to 2 enter all the actual pay/income you have received for each employment as requested.

Box 3 will self-populate with the total from boxes 1 to 2

### Step 2

In boxes 1a to 2a enter the annual pay/income you were in receipt of immediately prior to your period of leave. You will be deemed to have earned at the same rate during the period of leave. Your tiered rate will be based on your actual pay you receive. The practice will continue to pay employer contributions on employers pay (actual plus deemed pay).

Box 3a will self-populate with the total from boxes 1a to 2a

You may need to discuss this with the practice to ensure that they have completed the Maternity Breakdown form where applicable, and the employer contributions have been paid to PCSE/LHB at the correct amount.

If you are also contributing towards added years, additional pension or ERRBO the additional contributions remain payable on your unreduced/deemed rate of pay.

To clarify:

* tier rate is calculated based on actual earnings
* EEs due = tier rate x actual earnings
* ERs due = 14.38% x employers pay (annual pay the GP was in receipt of immediately prior to their period of leave)
* added years, additional pension, or ERRBO = contract % x employers pay

## Next steps

Arrears of contributions

If the amount in box 6b and 8b on the 2024-2025 pay details tab is in red you owe arrears of contributions. You must pay the arrears to the relevant bodies immediately when submitting this form. You must not pay the arrears through one source, except if an organisation no longer exists.

If, for example, the tiered rate set by your practice was wrong, you must pay the arrears to the PCSE team/LHB via the practice.

If you also underpaid tiered contributions on your OOHs income you must pay the arrears directly to your OOHs provider or to your local PCSE team/LHB depending upon local arrangements.

If you have underpaid on your freelance GP locum income you must arrange to pay the arrears directly to your local PCSE team or the LHB.

If you were employed directly by an LHB you must pay the arrears directly to the LHB.

To help you identify the body that you owe contributions to, boxes 2b to 6b will automatically show the amounts owed in red.

Overpaid contributions

If the amount in box 6b and 8b is in green you have overpaid employee contributions. You must ensure that the overpaid contributions are returned to you.

If, for example, the tiered rate set by your practice was too high, you must recover the overpayment through the practice, who will liaise with the local PCSE team/LHB.

If you overpaid tiered contributions on your OOHs income, you must recover the excess contributions directly from your OOHs provider or the PCSE team/LHB.

If you have overpaid on your freelance GP locum income, PCSE/LHB will arrange to pay the excess contributions directly to you via cheque/BACs.

If you were employed directly by an LHB and overpaid contributions, you must recover the overpaid contributions directly from the LHB.

To help you identify the body that you require a refund from boxes 2b to 6b will automatically show the amounts due in green.

If in the rare circumstance an organisation no longer exists and there are adjustments to the contributions you have paid, please contact us for further advice.

Additional pension

If you have an additional pension contract, you must ensure that you have paid the correct additional contributions. The amount paid should be included in box 7. Additional pension contributions are paid as a monetary amount through one pensionable post only.

**Added years**

If you have an added years contract, you must ensure that you have paid the correct additional contributions. The amounts due and paid should be shown in boxes 8 to 8c.

Added years contributions are paid as a percentage of your pay in everypost.

Prior to 1 April 2008, members who first joined the NHS Pension Scheme on or after 1 June 1989 were subject to the pensionable earnings cap. For example, the member could only pension NHS earnings in the NHS Pension Scheme up to a prescribed limit. If a member joined before 1 June 1989 but had a break in pensionable employment of more than one year, which ended after 1 June 1989 and before 1 April 2008, they were also subject to the cap.

With effect from 1 April 2008, the earnings cap has been removed, and mainline employer and tiered employee contributions are based upon full NHS pensionable earnings.

However, if a GP who was previously subject to the cap is buying added years under an agreement that started before 1 April 2008, those added years remain subject to the cap. The pensionable pay in respect of capped GP added years contributions is as follows:

* Year 2013/14 - £141,000.00
* Year 2014/15 - £145,800.00
* Year 2015/16 - £149,400.00
* Year 2016/17 - £150,600.00
* Year 2017/18 - £154,200.00
* Year 2018/19 - £160,800.00
* Year 2019/20 - £166,200.00
* Year 2020/21 - £170,400.00
* Year 2021/22 - £172,800.00
* Year 2022/23 - £181,800.00
* Year 2023/24 - £205,200.00
* Year 2024/25 - £223,800.00

Any added years agreements starting on or after 1 April 2008, are not subject to the earnings cap and contributions will be payable on the full actual NHS pensionable earnings.

Early retirement reduction buy out (ERRBO)

Where an ERRBO agreement exists in 2024/25 you must ensure that you have paid the correct contributions. The amount paid should be included in box 7.

Where your agreement has been completed in 2024/25, an apportioned percentage for the days to the end of the contract should be calculated.

If you terminated or suspended your ERRBO agreement during 2024/25 any ERRBO contributions that you have paid in the relevant part year only should have been returned / reclaimed.